



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503
October 28, 1983

DOI/IC 83-5561

BULLETIN NO. 84-3

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TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS

SUBJECT: Unvouchered Expenditures

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1. Purpose. This Bulletin provides instructions for the preparation and submission of information on unvouchered expenditures. The information will be used to prepare the annual report on accounts containing unvouchered expenditures which are potentially subject to audit by the Comptroller General.

2. Definition. An "unvouchered expenditure" is any expenditure accounted for solely on the approval, authorization, or certificate of the President or an official of an executive agency.

3. Authority. Section 117(f) of the Budget and Accounting Procedures Act of 1950, as amended (31 U.S.C. 67(f)(4)).

4. Background. The GAO Act of 1980 provides that not later than sixty days after the beginning of each fiscal year, the Director of the Office of Management and Budget shall submit a report listing every account containing unvouchered expenditures which is potentially subject to audit by the Comptroller General.

The President has the authority to exempt from audit financial transactions that relate to certain sensitive foreign intelligence or counterintelligence activities or sensitive law enforcement investigations. Exemptions shall be requested through the White House Counsel's office.

Exemptions for individual financial transactions or for a class or category of financial transactions will be considered if they relate to:

- (1) Sensitive foreign intelligence or counterintelligence activities.
- (2) Sensitive law enforcement investigations in which an audit proceeding would expose the identifying details of an active investigation or endanger the safety of investigative or domestic intelligence sources involved in such law enforcement investigations.

5. Policy. Each agency head will ensure the timeliness, accuracy and completeness of information on unvouchered expenditures required to be submitted by this Bulletin. In addition, all executive departments and establishments subject to

this Bulletin will maintain records of their unvouchered expenditures in a manner similar to those maintained for regular financial transactions and accounts in order to insure proper accountability.

6. Coverage. These instructions apply to the accounts of all executive agencies. Funds used under Section 8(b) of the CIA Act of 1949 are exempt from this GAO audit and are not to be covered in the report required by this Bulletin.

7. Action Requirements.

a. The head of each executive department and establishment shall submit to the Office of Management and Budget a list of all of the agency's accounts that contain unvouchered expenditures.

b. The list shall be prepared in accordance with the attached instructions.

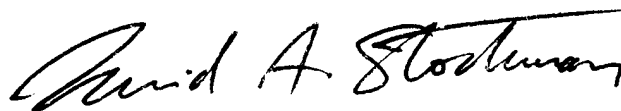
c. The list shall be submitted to OMB by November 10, 1983.

d. The list shall be transmitted to OMB in a sealed envelope marked: "TO BE OPENED ONLY BY THE SECURITY OFFICER, EXECUTIVE OFFICE OF THE PRESIDENT, ROOM 405, OLD EXECUTIVE OFFICE BUILDING." The envelope shall be placed inside an envelope that is sealed and addressed to the Director of the Office of Management and Budget.

8. OMB Responsibilities. The Director of OMB will prepare and submit the report to certain congressional committees and to the General Accounting Office no later than 60 days after the beginning of each fiscal year.

9. Information Contact. Further information may be obtained from the OMB examiner responsible for handling the agency's budget.

10. Sunset Review Date. This Bulletin expires as soon as action is completed.



David A. Stockman
Director

Attachment

Attachment
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Instructions for Information on
Unvouchered Expenditures

Each agency will submit by November 10, 1983, a list of accounts containing unvouchered expenditures which are potentially subject to audit by the General Accounting Office (GAO) as required by OMB Bulletin No. 84- . The list will be prepared for fiscal year 1984 in the format of the Exhibit. Unvouchered expenditures are any expenditures accounted for solely on the approval, authorization, or certificate of the President or an official of an executive agency. (NOTE: Where 1984 appropriations have not been enacted, provide information that is based on the enacted 1983 appropriation.)

The information will be prepared on 8 1/2" x 11" paper, as described below:

List of Accounts Potentially Subject to
Audit by GAO

Heading. Enter the date of submission and the name of the department and/or agency. Enter the name and telephone number of the person most knowledgeable about the list.

List of accounts. Enter the title of the appropriation account(s) in which unvouchered expenditures are permitted in fiscal year 1984.

Exhibit 1
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**List of 1984 Accounts Containing Unvouchered Expenditures
Which are Potentially Subject to Audit by GAO**

Date: October 28, 1983

Agency: Department of Government

Information Contact: John Brown Telephone: 958-4237

Department of Government

Operations and Maintenance
Salaries and Expenses
Contingencies